

1307

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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Introduced by Sen. STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to authorizing a tax abatement for certain rental property occupied by disabled veterans

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Paragraph b of subdivision 3 of section 467-b of the real  
2     property tax law, as amended by section 1 of chapter 188 of the laws of  
3     2005, is amended to read as follows:  
4     b. (1) for a dwelling unit where the head of the household qualifies  
5     as a person with a disability pursuant to subdivision five of this  
6     section, no tax abatement shall be granted if the combined income for  
7     all members of the household for the current income tax year exceeds the  
8     maximum income above which such head of the household would not be  
9     eligible to receive cash supplemental security income benefits under  
10    federal law during such tax year.  
11    (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A  
12    PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY  
13    COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-  
14    ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-  
15    MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE  
16    HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME  
17    ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE  
18    CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-  
19    AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-  
20    HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE  
21    DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED  
22    BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT  
23    INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [ ] is old law to be omitted.

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1 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-  
2 ty tax law, as amended by section 2 of chapter 188 of the laws of 2005,  
3 is amended to read as follows:

4 b. (1) for a dwelling unit where the head of the household qualifies  
5 as a person with a disability pursuant to subdivision five of this  
6 section, no tax abatement shall be granted if the combined income for  
7 all members of the household for the current income tax year exceeds the  
8 maximum income at which such head of the household would not be eligible  
9 to receive cash supplemental security income benefits under federal law  
10 during such tax year.

11 (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A  
12 PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY  
13 COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-  
14 ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-  
15 MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE  
16 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME  
17 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE  
18 CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-  
19 AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-  
20 HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE  
21 DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED  
22 BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT  
23 INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

24 S 3. Paragraph m of subdivision 1 of section 467-c of the real proper-  
25 ty tax law, as added by chapter 188 of the laws of 2005, is amended to  
26 read as follows:

27 m. "Person with a disability" means an individual who is currently  
28 receiving social security disability insurance (SSDI) or supplemental  
29 security income (SSI) benefits under the federal social security act or  
30 disability pension or disability compensation benefits provided by the  
31 United States department of veterans affairs or those previously eligi-  
32 ble by virtue of receiving disability benefits under the supplemental  
33 security income program or the social security disability program and  
34 currently receiving medical assistance benefits based on determination  
35 of disability as provided in section three hundred sixty-six of the  
36 social services law and whose income for the current income tax year,  
37 together with the income of all members of such individual's household,  
38 does not exceed the maximum income at which such individual would be  
39 eligible to receive cash supplemental security income benefits under  
40 federal law during such tax year. PROVIDED, HOWEVER, FOR AN INDIVIDUAL  
41 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION  
42 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,  
43 INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL  
44 MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM  
45 INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISA-  
46 BILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW  
47 DURING SUCH TAX YEAR.

48 S 4. This act shall take effect immediately, provided that the amend-  
49 ments to section 467-b of the real property tax law made by section one  
50 of this act shall be subject to the expiration and reversion of such  
51 section pursuant to section 17 of chapter 576 of the laws of 1974, as  
52 amended, when upon such date the provisions of section two of this act  
53 shall take effect.